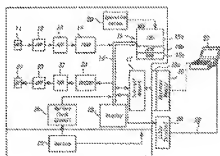


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In a digital audio recording and reproducing apparatus, an analog audio signal supplied from a microphone is converted into digital audio data, and after compressing the digital audio data such that the compressed digital audio data is smaller, the compressed digital audio data is converted into digital data of not larger than 100 K bytes, compressed digital audio data is stored in an internal solid state memory and/or external solid state memory as data file having a file format which can be directly treated by an external computer. When the compressed digital audio data is read from the memory, the decompressed digital audio data is converted into an analog audio signal, and the thus converted analog audio signal is reproduced by a speaker or earphone. The digital audio data file stored in the memory can be directly transferred to a computer through a short time cable by means of the external memory, connection cable, communication line and transmitter without using special connection cable and data format converting driver software. Digital audio data can be also transferred from the computer to the digital audio recording and reproducing apparatus in a similar manner.

FIG. 3

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